

## **787 KAR 1:160. Time extension for reports and notices.**

RELATES TO: KRS 341.115

STATUTORY AUTHORITY: KRS 151B.020, 341.115

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation allows an extension of time for filing reports and paying contributions due to an act of God.

Section 1. The secretary may extend for a reasonable period of time the due date for filing reports and paying contributions as prescribed in 787 KAR 1:030, and the specified time for notifying the division of separations for cause as prescribed in 787 KAR 1:070, if, upon the presentation of sufficient facts by the employer, he finds that failure to file the reports, pay contributions, or notify the division of separations within the time specified was due to an act of God. (22 Ky.R. 475; eff. 11-6-95; Crt eff. 2-24-2020.)